Statement

Details of rates and purposes for which surcharge of cess was levied since 1999-2000

Financial Year	Rate of Surcharge			Purpose for which Surcharge/ Cess was Levied
	Domestic Company	*Foreign Company*	*Individual & HUF*	
1999-2000	10%	Nil	10% if total income exceeded Rs. 60,000/-	Containing revenue and fiscal deficit.
2000-01	13%	Nil	(1) 12% if total income more than Rs. 60,000/- but not more than Rs. 1,50,000/- (2) 17% if total income exceed Rs. 1,50,000/-	(i) 10% surcharge for normal purposes. (ii) 2% surcharge for Gujarat earthquake. (iii) 1% surcharge on domestic companies for National Calamity Contingency Fund (iv) 5% surcharge on non-corporate tax-payers for additional defence expenditure due to attack at Kargil.
2001-02	2%	Nil	2% if total income exceeded Rs. 60,000/-	Gujrat earthquake.
2002-03	5%	5%	5% if total income exceeded Rs. 60,000/-	National security
2003-04	2.5%	Nil	10% if total income exceeded Rs. 8,50,000/-	No specific purpose
2004-05	2.5 %	2.5%	10% if total income exceeded Rs. 8,50,000/-	No specific purpose for surcharge.
	2% Cess on tax+ surcharge	2% Cess on tax+ surcharge	2% Cess on tax+ surcharge	Cess of 2% for primary education and mid-day meal.